

1 TO THE HONORABLE SENATE:

2 The Committee on Finance to which was referred House Bill No. 272 entitled  
3 “An act relating to current use and technical tax changes” respectfully reports  
4 that it has considered the same and recommends that the Senate propose to the  
5 House that the bill be amended by striking out all after the enacting clause and  
6 inserting in lieu thereof the following:

7 \* \* \* Administrative Provisions \* \* \*

8 Sec. 1. 1 V.S.A. § 149 is added to read:

9 § 149. SEMIWEEKLY

10 Unless a statute provides a more specific definition, “semiweekly” means  
11 twice per week.

12 Sec. 2. 7 V.S.A. § 302 is amended to read:

13 § 302. APPLICATION

14 Application for such certificate of approval shall be made upon a form  
15 prescribed and furnished by the ~~liquor control board~~ Liquor Control Board,  
16 containing agreements to comply with the regulations of the ~~board and to file~~  
17 ~~with the commissioner of taxes, on or before the 20th day of each month, a~~  
18 ~~report under oath, on a form prescribed and furnished by the commissioner of~~  
19 ~~taxes, showing the quantity of malt or vinous beverages sold or delivered by~~  
20 ~~such manufacturer or distributor during the preceding calendar month to each~~

1 ~~holder of such bottler's or wholesale dealer's license, Board~~ and containing  
2 such further information as the ~~board~~ Board may deem necessary.

3 Sec. 3. 10 V.S.A. § 123(c) is amended to read:

4 (c) Within the limits of available resources, the Center shall operate a  
5 program of standards development, data dissemination, and quality assurance,  
6 and shall perform the following duties:

7 \* \* \*

8 (12) Provide to regional planning commissions, State agencies, and the  
9 general public orthophotographic imagery of the State at a scale appropriate for  
10 the production and revision of town property maps. Periodically, such digital  
11 imagery shall be updated to capture land use changes, new settlement patterns,  
12 and such additional information as may have become available to the Director  
13 or the Center.

14 (A) The Center shall supply to each town such orthophotographic  
15 imagery as has been prepared by it of the total area of that town. Any image  
16 shall be available, without charge, for public inspection in the office of the  
17 town clerk to whom the imagery was supplied.

18 (B) At a reasonable charge to be established by the Center and the  
19 Director, the Center shall supply to any person or agency other than a town  
20 clerk or lister a copy of any digital format orthophotographic imagery created  
21 under this section.

1           (C) Hard copy or nondigital format orthophotographic imagery  
2           created under this section shall be available for public review at the State  
3           Archives.

4           Sec. 4. 10 V.S.A. § 6608(c) is amended to read:

5           (c) Information obtained by the Secretary under this section shall be  
6           available to the public, unless the Secretary certifies such information as being  
7           proprietary. The Secretary may make such certification where any person  
8           shows, to the satisfaction of the Secretary, that the information, or parts  
9           thereof, would divulge methods or processes entitled to protection as trade  
10          secrets. Nothing in this section shall be construed as limiting the disclosure of  
11          information by the Secretary to office employees as authorized representatives  
12          of the State concerned with implementing the provisions of this chapter or to  
13          the Department of Taxes for purposes of enforcing the solid waste tax imposed  
14          by 32 V.S.A. chapter 151, subchapter 13.

15          Sec. 5. 24 V.S.A. § 1173 is amended to read:

16          § 1173. TOWN OR VILLAGE REPORTS

17                 The clerk of a municipality shall supply annually each library in such  
18                 municipality with two copies of the municipal report, upon its publication.

19                 The clerk shall also send to the State Library two copies thereof, and one copy  
20                 each to the Secretary of State, ~~Commissioner of Taxes~~, State Board of Health,  
21                 Commissioner for Children and Families, Commissioner of Vermont Health

1 Access, Auditor of Accounts, and Board of Education. Officers making these  
2 reports shall supply the clerk of the municipality with the printed copies  
3 necessary for him or her to comply with the provisions of this section and  
4 section 1174 of this title.

5 Sec. 6. 32 V.S.A. § 3436(a) is amended to read:

6 (a) The Director shall ~~provide an~~ certify assessment education ~~program~~  
7 programs for municipal listers and assessors at convenient times and places  
8 during the year and is authorized to contract with one or more persons to  
9 provide part or all of the assessment instruction. ~~On an annual basis, the~~  
10 ~~Director shall provide, to the extent allowed by available resources,~~ Certified  
11 programs may include instruction in lister duties, property inspection, data  
12 collection, valuation methods, mass appraisal techniques, ~~and~~ property tax  
13 administration, or such other subjects as the Director deems beneficial to listers  
14 and may be presented by Property Valuation and Review or a person pursuant  
15 to a contract with Property Valuation and Review, the International  
16 Association of Assessing Officials, the Vermont Assessors and Listers  
17 Association, or the Vermont League of Cities and Towns.

18 \* \* \* Local Option Taxes \* \* \*

19 Sec. 7. 24 V.S.A. § 138(a) is amended to read:

20 (a) Local option taxes are authorized under this section for the purpose of  
21 affording municipalities ~~an alternative~~ a method of raising municipal revenues

1 ~~to facilitate the transition and reduce the dislocations in those municipalities~~  
2 ~~that may be caused by reforms to the method of financing public education~~  
3 ~~under the Equal Educational Opportunity Act of 1997. Accordingly:~~

4 ~~(1) the local option taxes authorized under this section may be imposed~~  
5 ~~by a municipality;~~

6 ~~(2) a municipality opting to impose a local option tax may do so prior to~~  
7 ~~July 1, 1998 to be effective beginning January 1, 1999, and anytime after~~  
8 ~~December 1, 1998 a local option tax shall be effective beginning on the next~~  
9 ~~tax quarter following 90 days' notice to the department of taxes of the~~  
10 ~~imposition; and~~

11 ~~(3) a local option tax may only be adopted by a municipality in which:~~

12 ~~(A) the education property tax rate in 1997 was less than \$1.10 per~~  
13 ~~\$100.00 of equalized education property value; or~~

14 ~~(B) the equalized grand list value of personal property, business~~  
15 ~~machinery, inventory, and equipment is at least ten percent of the equalized~~  
16 ~~education grand list as reported in the 1998 Annual Report of the Division of~~  
17 ~~Property Valuation and Review; or~~

18 ~~(C) the combined education tax rate of the municipality will increase~~  
19 ~~by 20 percent or more in fiscal year 1999 or in fiscal year 2000 over the rate of~~  
20 ~~the combined education property tax in the previous fiscal year. A local option~~

1 tax shall be effective beginning on the next tax quarter following 90 days'  
2 notice to the Department of Taxes of the imposition.

3 \* \* \* Collections \* \* \*

4 Sec. 8. 32 V.S.A. § 3201(a) is amended to read:

5 (a) In the administration of taxes, the Commissioner may:

6 \* \* \*

7 (9) Attach property pursuant to section 3207 of this title for payment of  
8 an amount collectible by the Commissioner under this title.

9 (10) Garnish earnings pursuant to section 3208 of this title for payment  
10 of an amount collectible by the Commissioner under this title.

11 Sec. 9. 32 V.S.A. § 3207 is added to read:

12 § 3207. ADMINISTRATIVE ATTACHMENT

13 (a) Notwithstanding other statutes which provide for levy of execution,  
14 trustee process, and attachment, the Commissioner, pursuant to this section,  
15 may attach tangible and intangible property of a taxpayer, to satisfy amounts  
16 collectible by the Commissioner under this title by transmitting a notice of  
17 attachment to a financial institution or person holding property belonging to or  
18 owed to a taxpayer.

19 (b) The Commissioner may contact a financial institution to obtain  
20 verification of the account number, the names and Social Security numbers  
21 listed for an account, and account balances of accounts held by a taxpayer. A

1 financial institution is immune from any liability for release of this information  
2 to the Commissioner.

3 (c) At least 30 days prior to attaching a taxpayer's property, the  
4 Commissioner must demand payment from the taxpayer together with notice  
5 that the taxpayer is subject to attachment of property under this section. This  
6 notice must be sent by first class mail to the taxpayer's last known address.  
7 The mailing of the notice shall be presumptive evidence of its receipt.

8 (d) A notice of attachment shall direct the financial institution or person to  
9 transmit all or a portion of the property in the taxpayer's accounts or owed to  
10 the taxpayer to the Commissioner up to the amount owed to the Commissioner.  
11 The notice shall identify the taxpayer by Social Security number or federal  
12 employer identification number. Upon receipt of the notice, the financial  
13 institution or person forthwith shall remit the amount stated in the notice or the  
14 amount held or owned by such financial institution or person, whichever is  
15 less, to the Commissioner. Notwithstanding the foregoing, any financial  
16 institution shall surrender any deposits in such bank only after 21 days after  
17 transmittal of the notice of attachment. During the 21-day hold period, the  
18 bank shall not release the attached funds to the taxpayer unless the  
19 Commissioner releases the attachment. A financial institution is immune from  
20 any liability due to compliance with the Commissioner's notice of attachment.

1       (e) A copy of the notice of attachment transmitted to the financial  
2       institution or person holding property due to the taxpayer shall be sent by  
3       certified mail to the taxpayer at the time it is transmitted to the financial  
4       institution or person. The taxpayer may, within 15 days of mailing, petition  
5       the Commissioner in writing for a hearing under this section. The  
6       Commissioner shall grant a hearing on the matter as provided in subsection  
7       5885(a) of this title at which the taxpayer bears the burden of proof. The  
8       Commissioner shall notify the taxpayer in writing of his or her decision  
9       concerning the attachment and the taxpayer may appeal in the manner provided  
10       in subsection (b) of this title. This shall be the taxpayer's exclusive remedy  
11       with respect to an attachment under this section.

12       (f) At a hearing under this section, the taxpayer may raise the following  
13       claims relating to the proposed attachment, including:

14               (1) whether the notice of attachment has identified the wrong taxpayer;

15               (2) whether the proposed attachment includes property that would be  
16       exempt from attachment and levy under 12 V.S.A. § 2740 in a judicial  
17       attachment;

18               (3) the statute of limitations to collect the liability expired before the  
19       notice of attachment was sent.



1           (4) for good cause, the taxpayer may challenge the underlying tax  
2           liability if proceeding with the collection would result in manifest injustice that  
3           was not apparent to the taxpayer prior to the appeal.

4           (g) The hearing under this section shall be conducted by an officer or  
5           employee who is not an employee of the Compliance Division of the  
6           Department of Taxes.

7           (h) If a hearing is requested in a timely manner under this section, the  
8           attachment which is the subject of the requested hearing shall be suspended for  
9           the period during which such appeal is pending.

10          (i) After a hearing, the taxpayer may propose a collection alternative,  
11          including a payment plan or offer in compromise, but only if there has been a  
12          change in the taxpayer's federal tax liability or on a change in the amount that  
13          is subject to attachment as a result of the hearing.

14          (j) Attachment under this section and other collection measures provided  
15          by law are cumulative.

16          (k) The Commissioner forthwith shall notify the financial institution in  
17          writing and the financial institution shall cease attachment:

18                 (1) upon full payment of the amounts collectible by the  
19                 Commissioner; or

20                 (2) when the attachment exceeds the amount permissible under  
21                 12 V.S.A. § 2740.

1 (l) A determination under subdivision 5888(1) of this title will be reflected  
2 in the amounts collectible by the Commissioner.

3 (m) As used in this section:

4 (1) “Financial institution” has the same meaning as in 8 V.S.A.  
5 § 11101(32).

6 (2) “Intangible property” means property that has no intrinsic value, but  
7 is merely the representative of value such as cash, accounts, rents, stocks,  
8 bonds, promissory notes, or other instruments that create a payment obligation.

9 (3) “Person” has the same meaning as in section 3001 of this title.

10 Sec. 10. 32 V.S.A. § 3208 is added to read:

11 § 3208. ADMINISTRATIVE GARNISHMENT

12 (a) Notwithstanding other statutes which provide for levy or execution,  
13 trustee process, or attachment, the Commissioner may garnish a taxpayer’s  
14 earnings pursuant to this section to satisfy amounts collectible by the  
15 Commissioner under this title, subject to the exemptions provided in 12 V.S.A.

16 § 3170(a) and (b)(1).

17 (b) The Commissioner may contact an employer to obtain verification of a  
18 taxpayer’s employment, earnings, deductions, and payment frequency as  
19 necessary to determine disposable earnings. The employer shall be immune  
20 from any liability for release of this information to the Commissioner.

1       (c) At least 30 days prior to initiating wage garnishment, the Commissioner  
2       must demand payment from the taxpayer and notify the taxpayer that he or she  
3       is subject to garnishment under this section. This notice must be sent by first  
4       class mail to the taxpayer's last known address. The mailing of notice shall be  
5       presumptive evidence of receipt.

6       (d) After 30 days, a notice of garnishment shall be sent by certified mail to  
7       the taxpayer, and the taxpayer may, within 15 days of mailing, petition the  
8       Commissioner in writing for a hearing under this section. The Commissioner  
9       shall grant a hearing on the matter as provided in subsection 5885(a) of this  
10       title at which the taxpayer bears the burden of proof. The Commissioner shall  
11       notify the taxpayer in writing of his or her decision concerning the garnishment  
12       and the taxpayer may appeal in the manner provided in subsection 5885(b) of  
13       this title. This shall be the taxpayer's exclusive remedy with respect to a  
14       garnishment under this section.

15       (e) If, after 15 days, the taxpayer has not petitioned for a hearing, a notice  
16       of garnishment shall direct an employer to transmit a specified portion of the  
17       taxpayer's disposable earnings to the Commissioner from each periodic  
18       payment that is due to the taxpayer until the taxpayer's obligation is paid in  
19       full. The notice shall identify the taxpayer by Social Security number.

20       (f) If a hearing is requested in a timely manner under this section, the  
21       garnishment which is the subject of the requested hearing shall be suspended

1 for the period during which such appeal is pending. Fifteen days after an  
2 appeal is resolved, the notice of garnishment shall direct an employer to  
3 transmit a specified portion of the taxpayer's disposable earnings to the  
4 Commissioner from each periodic payment that is due to the taxpayer until the  
5 taxpayer's obligation is paid in full. The notice shall identify the taxpayer by  
6 Social Security number.

7 (g) At a hearing under this section, the taxpayer may raise any relevant  
8 issue relating to the unpaid tax or the proposed attachment, including:

9 (1) whether the notice of garnishment has identified the wrong taxpayer;

10 (2) whether the garnishment exceeds the amount permissible under  
11 12 V.S.A. § 3170(a) and (b)(1);

12 (3) the statute of limitations to collect the liability expired before the  
13 notice of attachment was sent; or

14 (4) for good cause, the taxpayer may challenge the underlying tax  
15 liability if proceeding with the collection would result in manifest injustice that  
16 was not apparent to the taxpayer prior to the appeal.

17 (h) The hearing under this section shall be conducted by an officer or  
18 employee who is not an employee of the Compliance Division of the  
19 Department of Taxes.

20 (i) An employer's obligation to transmit garnished wages to the  
21 Commissioner shall begin with the first periodic payment of earnings

1 following receipt of the notice of garnishment unless the notice is withdrawn  
2 by the Commissioner. An employer who fails to withhold and transmit the  
3 garnished earnings to the Commissioner shall be liable for such amounts and  
4 may be assessed in the same manner as withholding taxes are assessed under  
5 chapter 151 of this title. As soon as reasonably practicable, the employer shall  
6 notify the Commissioner of the termination of the taxpayer's employment. No  
7 taxpayer may be discharged from employment on account of garnishment  
8 under this section against the taxpayer's wages.

9 (j) The Commissioner forthwith shall notify the employer in writing and  
10 the employer shall cease withholding from the earnings of the taxpayer:

11 (1) upon full payment of the amounts collectible by the  
12 Commissioner; or

13 (2) when the garnishment exceeds the amount permissible under  
14 12 V.S.A. § 3170(a) and (b)(1).

15 (k) Wage garnishment under this section and other collection measures  
16 provided by law are cumulative.

17 (l) A determination under subdivision 5888(1) of this title will be reflected  
18 in the amounts collectible by the Commissioner.

19 (m) As used in this section:

20 (1) "Disposable earnings" means that part of the earnings of any  
21 individual remaining after the deduction from those earnings of any amounts

1 required by law to be withheld and the amount of any wage garnishment  
2 payable to the Office of Child Support.

3 (2) “Earnings” means compensation paid or payable for personal  
4 services, whether denominated as wages, salary, commission, bonus, or  
5 otherwise, and includes periodic payments pursuant to a pension or retirement  
6 program and proceeds from the sale of milk with respect to an individual  
7 engaged in the occupation of farming, but does not include payments from  
8 sources which by law are exempt from attachment.

9 Sec. 11. 32 V.S.A. chapter 103, subchapter 7 is added to read:

10 Subchapter 7. Collections

11 § 3301. COLLECTIONS UNIT

12 (a) There is established within the Department of Taxes a collections unit.  
13 The primary purpose of the Collections Unit is to enforce and collect debt  
14 owed the State, including tax debts and debts certified to the Department of  
15 Taxes from other branches, agencies, or subdivisions of government under this  
16 subchapter.

17 (b) The Collections Unit shall:

18 (1) employ such staff as is necessary, subject to the approval of the  
19 Commissioner of Taxes;

20 (2) adopt rules under 3 V.S.A. chapter 25 to provide for the uniform  
21 administration of the collection of State debt;

1           (3) collect tax deficiencies owed the State, including those under  
2           subchapters 8 and 9 of chapter 151 of this title;

3           (4) administer the system of tax debt setoff in subchapter 12 of chapter  
4           151 of this title;

5           (5) administer the system of tax intercepts under section 3113 of this  
6           title; and

7           (6) collect debts referred from agencies or from other branches or  
8           subdivisions of State government under this subchapter.

9           § 3302. DEBT REFERRAL

10          (a) An agency or any other branch or subdivision of State government may  
11          enter into an agreement with the Department of Taxes to collect any debt, other  
12          than debts related to property taxes under chapters 123 through 135 of this  
13          title, of \$50.00 or more under the procedures established by this subchapter.

14          (b) Any agreement shall contain the following provisions:

15               (1) a process for ensuring that the debt is final, and not subject to any  
16               negotiation for settlement;

17               (2) a process for providing the Department with information necessary  
18               to identify each debtor and for certifying in writing the amount of each debt  
19               submitted to the Department for collection, along with any other information  
20               as the Commissioner shall require;

21               (3) a hierarchy of payments made from debts collected; and

1           (4) any other provisions necessary to allow the Department of Taxes to  
2           collect the referred debt.

3           § 3303. COLLECTION POWERS AND PROCESS

4           The Collections Unit, in collecting debt required under this chapter shall  
5           have the following enforcement powers at its disposal:

6           (1) any enforcement tool available to referring agency, in the name of  
7           that agency; and

8           (2) any enforcement tools for collection of tax debts under this title.

9           Sec. 12. TRANSITION

10           By July 1, 2016, the Department of Taxes shall adopt rules necessary to  
11           implement the creation of the Collections Unit under 32 V.S.A. chapter 103,  
12           subchapter 7. The rules shall include provisions for entering into referral  
13           agreements with referring agencies, branches, and subdivisions, and for  
14           exercising the enforcement powers provided under this subchapter.

15           Sec. 13. 32 V.S.A. § 3113(d) is amended to read:

16           (d) If the Commissioner determines that any person who has agreed to  
17           furnish goods, services, or real estate space to any agency has neglected or  
18           refused to pay any tax administered by the Commissioner and that the person's  
19           liability for such tax is not under appeal, or if under appeal, the Commissioner  
20           has determined that the tax or interest or penalty is in jeopardy, the  
21           Commissioner shall notify the agency and the person in writing of the amount



1 owed by such person. Upon receipt of such notice, the agency shall thereafter  
2 transfer to the Commissioner any amounts that would otherwise be payable by  
3 the agency to the taxpayer, up to the amount certified by the Commissioner.  
4 The Commissioner may treat any such payment as if it were a payment  
5 received from the taxpayer. As used in this section, “any person who has  
6 agreed to furnish services” includes a provider of Medicaid services who  
7 receives reimbursement from the State under Title 33.

8 \* \* \* Current Use \* \* \*

9 Sec. 14. 32 V.S.A. § 3757(f) is amended to read:

10 (f) ~~The~~ When the application for use value appraisal of agricultural and  
11 forestland, ~~once~~ has been approved by the State, the State shall ~~be recorded~~  
12 record a lien against the enrolled land in the land records of the municipality  
13 ~~and~~ which shall constitute a lien to secure payment of the land use change tax  
14 to the State upon development. The landowner shall bear the recording cost.  
15 The land use change tax and any obligation to repay benefits paid in error  
16 shall not constitute a personal debt of the person liable to pay the same, but  
17 shall constitute a lien which shall run with the land. All of the administrative  
18 provisions of chapter 151 of this title, including those relating to collection  
19 and enforcement, shall apply to the land use change tax.

20 \* \* \* Statewide Education Tax \* \* \*

21 Sec. 15. 32 V.S.A. § 5401(7) is amended to read:

1 (7) “Homestead”:

2 (A) “Homestead” means the principal dwelling and parcel of land  
3 surrounding the dwelling, owned and occupied by a resident individual on  
4 April 1 ~~and occupied~~ as the individual’s domicile ~~for a minimum of~~ or owned  
5 and fully leased on April 1, provided the property is not leased for more than  
6 ~~183~~ 182 days out of the calendar year, or for purposes of the renter property  
7 tax adjustment under subsection 6066(b) of this title, rented and occupied by a  
8 resident individual as the individual’s domicile.

9 \* \* \*

10 Sec. 16. 32 V.S.A. § 5404a(a)(6) is amended to read:

11 (6) An exemption of a portion of the value of a qualified rental unit  
12 parcel. An owner of a qualified rental unit parcel shall be entitled to an  
13 exemption on the education property tax grand list of 10 percent of the grand  
14 list value of the parcel, multiplied by the ratio of square footage of  
15 improvements used for or related to residential rental purposes to total square  
16 footage of all improvements, multiplied by the ratio of qualified rental units to  
17 total residential rental units on the parcel. “Qualified rental units” means  
18 residential rental units which are subject to rent restriction under provisions of  
19 ~~state~~ State or federal law, but excluding units subject to rent restrictions under  
20 only one of the following programs: Section 8 moderate rehabilitation, Section  
21 8 housing choice vouchers, or Section 236 or Section 515 rural development

1 rental housing. A municipality shall allow the percentage exemption under  
2 this subsection upon presentation by the taxpayer to the municipality, by  
3 April 1, of a certificate of education grand list value exemption, obtained from  
4 the Vermont Housing Finance Agency (VHFA). VHFA shall issue a  
5 certificate of exemption upon presentation by the taxpayer of information  
6 which VHFA and the Commissioner shall require. An exemption granted by a  
7 municipality A certificate of exemption issues by VHFA under this subsection  
8 shall expire upon transfer of the building, upon expiration of the rent  
9 restriction, or after 10 years, whichever first occurs. The certificate of  
10 exemption shall be renewed if VHFA finds that the property continues to meet  
11 the requirements of this subsection.

12 \* \* \* Tax Increment Financing Districts \* \* \*

13 Sec. 17. 24 V.S.A. § 1901(3) is amended to read:

14 (3) Annually:

15 (A) ensure that the tax increment financing district account required  
16 by section 1896 of this subchapter is subject to the annual audit prescribed in  
17 ~~section~~ sections 1681 and 1690 of this title. Procedures must include  
18 verification of the original taxable value and annual and total municipal and  
19 education tax increments generated, expenditures for debt and related costs,  
20 and current balance;

1 (B) on or before ~~January 15~~ February 15 of each year, on a form  
2 prescribed by the Council, submit an annual report to the Vermont Economic  
3 Progress Council and the Department of Taxes, including the information  
4 required by subdivision (2) of this section if not already submitted during the  
5 year, all information required by subdivision (A) of this subdivision (3), and  
6 the information required by 32 V.S.A. § 5404a(i), including performance  
7 indicators and any other information required by the Council or the  
8 Department of Taxes.

9 Sec. 18. 24 V.S.A. § 1896(c) is amended to read:

10 (c) Notwithstanding any charter provision or other provision, all property  
11 taxes assessed within a district shall be subject to the provision of subsection  
12 (a) of this section. Special assessments levied under chapters 76A or 87 of this  
13 title, or under a municipal charter, shall not be considered property taxes for  
14 the purpose of this section if the proceeds are used exclusively for operating  
15 expenses related to properties within the district, and not for improvements  
16 within the district, as defined in subsection 1891(4) of this title.

17 \* \* \* Income Tax \* \* \*

18 Sec. 19. 32 V.S.A. § 5811(21) is amended to read:

19 (21) “Taxable income” means federal taxable income determined  
20 without regard to 26 U.S.C. § 168(k) and:

1 (A) Increased by the following items of income (to the extent such  
2 income is excluded from federal adjusted gross income):

3 (i) interest income from non-Vermont state and local obligations;

4 (ii) dividends or other distributions from any fund to the extent  
5 they are attributable to non-Vermont state or local obligations; ~~and~~

6 (iii) the amount ~~in excess of \$5,000.00~~ of State and local income  
7 taxes deducted from federal adjusted gross income for the taxable year, but in  
8 no case in an amount that will reduce total itemized deductions below the  
9 standard deduction allowable to the taxpayer; ~~and~~

10 (iv) the amount of charitable contributions deducted from federal  
11 adjusted gross income for the taxable year, but in no case in an amount that  
12 will reduce total itemized deductions below the standard deduction allowable  
13 to the taxpayer; and

14 (v) the amount in excess of the indexed amount of home mortgage  
15 interest deducted from federal adjusted gross income for the taxable year, but  
16 in no case in an amount that will reduce total itemized deductions below the  
17 standard deduction allowable to the taxpayer; and

18 \* \* \*

19 (C) For the purpose of calculating the amount of home mortgage  
20 interest to be added back to taxable income under subdivision (A)(iv) of this  
21 section, the “indexed amount” means

1                   (i) \$12,000 for tax year 2015;  
2                   (ii) for tax years after 2015, “indexed amount” means the greater of  
3                   \$12,000, or an amount equal to \$12,000 increased or decreased by the  
4                   percentage change in the Federal Housing Finance Agency house price index  
5                   for Vermont from tax year 2015 to the year prior to which the indexed amount  
6                   is being calculated, and then rounded to the nearest \$500 increment over  
7                   \$12,000.

8   \* \* \*

9                   Sec. 20. 32 V.S.A. § 5822(a)(6) is added to read

10                   (6) If the federal adjusted gross income of the taxpayer exceeds  
11                   \$150,000.00, then the tax calculated under this subsection shall be the greater  
12                   of the tax calculated under subdivisions (1)–(5) of this subsection or three  
13                   percent of the taxpayer’s federal adjusted gross income.

14                   Sec. 21. 32 V.S.A. § 5830f is added to read:

15                   § 5830f. CHARITABLE CONTRIBUTIONS

16                   (a) For taxpayers who itemized deductions at the federal level, there is  
17                   allowed a nonrefundable credit against the tax imposed by section 5822 of this  
18                   title in the amount of five percent of the charitable contributions in a taxable  
19                   year to one or more qualified donees.

20                   (b) As used in this section, “charitable contribution” means a donation that  
21                   qualifies as a charitable contribution under 26 U.S.C. § 170(c).

1           (c)(1) As used in this section, “qualified donee” means a donee that  
2           provides a direct benefit to a charitable cause in this State. A qualified donee  
3           is the entity that actually receives the charitable contribution, regardless of how  
4           the donation is solicited or collected. In order to be considered a qualified  
5           donee, the donee must register with the Department of Taxes and demonstrate  
6           how it meets the requirements of this subsection.

7           (2) A donee will be presumed to provide a direct benefit to a charitable  
8           cause in this State if all of the following conditions are met:

9                   (A) the donee is the type of entity to whom a qualified charitable  
10                  contribution may be made under 26 U.S.C. § 170(c);

11                  (B) the donee maintains a physical presence, local affiliate, or chapter  
12                  within the State, or within 25 miles of the State; and

13                  (C) at least some part of the donee’s charitable work occurs within the  
14                  State, or within 25 miles of the State.

15           (d) The Department of Taxes is authorized to adopt procedures and rules to  
16           implement this credit.

17           (e) On or before December 1 of each year, the Department of Taxes shall  
18           publicize the list of donees who are considered qualified under this section for  
19           the current tax year.

20           Sec. 22. 32 V.S.A. § 5824 is amended to read:

21           § 5824. ADOPTION OF FEDERAL INCOME TAX LAWS

1       The statutes of the United States relating to the federal income tax, as in  
2       effect for taxable year ~~2013~~ 2014, but without regard to federal income tax  
3       rates under 26 U.S.C. § 1, are hereby adopted for the purpose of computing the  
4       tax liability under this chapter.

5       Sec. 23. 32 V.S.A. § 5841(c) is added to read:

6       (c) Every person who is required under this subchapter to withhold income  
7       taxes from payments of income, except for the government of the United  
8       States, shall provide the aggregate cost of applicable employer-sponsored  
9       coverage required under 26 U.S.C. § 6051(a)(14) regardless of the number of  
10       W-2 forms filed.

11       Sec. 24. 32 V.S.A. § 5842(a)(2) is amended to read:

12       (2) In semiweekly payments, if the person ~~can reasonably expect the~~  
13       ~~amount to be deducted and withheld during that quarter will exceed \$9,000.00~~  
14       is required to make semiweekly payments of federal withholding pursuant to  
15       the Internal Revenue Code. Semiweekly shall mean payment of tax withheld  
16       for pay dates on Wednesday, Thursday, or Friday is due by the following  
17       Wednesday, and tax withheld for pay dates on Saturday, Sunday, Monday, or  
18       Tuesday is due by the following Friday.

19       Sec. 25. 32 V.S.A. § 5852(a) is amended to read:

20       (a) Every individual, estate, and trust subject to taxation under section 5822  
21       of this title, (other than a person receiving at least two-thirds of his or her



1 income from farming or fishing as defined under the laws of the United States)  
2 shall make installment payments of the taxpayer's estimated tax liability for  
3 each taxable year. The amount of each payment shall be 25 percent of the  
4 required annual payment. For any taxable year, payments shall be made on or  
5 before April 15, June 15, and September 15 of the taxable year and January 15  
6 of the following taxable year. In applying this section to a taxable year  
7 beginning on any date other than January 1, there shall be substituted, for the  
8 months specified in this section, the months which correspond thereto.

9 Sec. 25a. 32 V.S.A. § 5920(h) is added to read:

10 (h) Notwithstanding any provisions in this section, a publicly traded  
11 partnership as defined in 26 U.S.C. § 7704(b), that is treated as a partnership  
12 for the purposes of the Internal Revenue Code, is exempt from any income tax  
13 liability under subsection (c) of this section, if information required by the  
14 Commissioner is provided by the due date of the partnership's return. This  
15 information includes the name, address, taxpayer identification number, and  
16 annual Vermont source of income greater than \$500.00 for each partner who  
17 had an interest in the partnership during the tax year. This information shall be  
18 provided to the Commissioner in an electronic format, according to rules or  
19 procedures adopted by the Commissioner.

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\* \* \* Downtown Tax Credits \* \* \*

Sec. 26. 32 V.S.A. § 5930aa(3) is amended to read:

(3) “Qualified code or technology improvement project” means a project:

(A)(i) to install or improve platform lifts suitable for transporting personal mobility devices, limited use limited application elevators, elevators, sprinkler systems, and capital improvements in a qualified building, and the installations or improvements are required to bring the building into compliance with the statutory requirements and rules regarding fire prevention, life safety, and electrical, plumbing, and accessibility codes as determined by the Department of Public Safety; or

\* \* \*

Sec. 27. 32 V.S.A. § 5930cc(c) is amended to read:

(c) Code or technology improvement tax credit. The qualified applicant of a qualified code or technology improvement project shall be entitled, upon the approval of the State Board, to claim against the taxpayer’s State individual income tax, State corporate income tax, or bank franchise or insurance premiums tax liability a credit of 50 percent of qualified expenditures up to a maximum tax credit of \$12,000.00 for installation or improvement of a platform lift, a maximum credit of \$40,000.00 for the installation or improvement of a limited use limited application elevator, a maximum tax

1 credit of \$50,000.00 for installation or improvement of an elevator, a  
2 maximum tax credit of \$50,000.00 for installation or improvement of a  
3 sprinkler system, a maximum tax credit of \$30,000.00 for the combined costs  
4 of installation or improvement of data or network wiring or a heating,  
5 ventilating, or cooling system, and a maximum tax credit of ~~\$25,000.00~~  
6 \$50,000.00 for the combined costs of all other qualified code improvements.

7 \* \* \* Cigarette and Tobacco Taxes \* \* \*

8 Sec. 28. 32 V.S.A. § 7734 is amended to read:

9 § 7734. PENALTIES FOR SALES WITHOUT LICENSE

10 Any licensed wholesale dealer who shall sell, offer for sale, or possess with  
11 intent to sell any cigarettes, roll-your-own tobacco, little cigars, snuff, new  
12 smokeless tobacco, or other tobacco products, or ~~both~~ any combination thereof,  
13 without having first obtained a license as provided in this subchapter shall be  
14 fined not more than \$25.00 for the first offense and not more than \$200.00 nor  
15 less than \$25.00 for each subsequent offense.

16 Sec. 29. 32 V.S.A. § 7771(b) is amended to read:

17 (b) Payment of the tax on cigarettes under this section shall be evidenced  
18 by the affixing of stamps to the packages containing the cigarettes. Where  
19 practicable, the Commissioner may also require that stamps be affixed to  
20 packages containing little cigars or roll-your-own tobacco. Any cigarette, little  
21 cigar, or roll-your-own tobacco on which the tax imposed by this section has

1 been paid, such payment being evidenced by the affixing of such stamp or such  
2 evidence as the Commissioner may require, shall not be subject to a further tax  
3 under this chapter. Nothing contained in this chapter shall be construed to  
4 impose a tax on any transaction the taxation of which by this State is  
5 prohibited by the constitution of the United States. The amount of taxes  
6 advanced and paid by a licensed wholesale dealer ~~or a retail dealer~~ as herein  
7 provided shall be added to and collected as part of the retail sale price on the  
8 cigarettes, little cigars, or roll-your-own tobacco.

9 Sec. 30. 32 V.S.A. § 7772 is amended to read:

10 § 7772. FORM AND SALE OF STAMPS

11 (a) The Commissioner shall secure stamps of such designs and  
12 denominations as he or she shall prescribe to be affixed to packages of  
13 cigarettes as evidence of the payment to the tax imposed by this chapter. The  
14 Commissioner shall sell such stamps to licensed wholesale dealers ~~and retail~~  
15 ~~dealers~~ at a discount of two and three-tenths percent of their face value for  
16 payment at time of sale.

17 (b) At the purchaser's request, the Commissioner may sell stamps to be  
18 affixed to packages of cigarettes as evidence of the payment to the tax imposed  
19 by this chapter to licensed wholesale dealers ~~and retail dealers~~ for payment  
20 within 10 days, at a discount of one and five-tenths percent of their face value  
21 if timely paid. In determining whether to sell stamps for payment within

1 10 days, the Commissioner shall consider the credit history of the dealer; and  
2 the filing and payment history, with respect to any tax administered by the  
3 Commissioner, of the dealer or any individual, corporation, partnership, or  
4 other legal entity with which the dealer is or was associated as principal,  
5 partner, officer, director, employee, agent, or incorporator.

6 (c) The Commissioner shall keep accurate records of all stamps sold to  
7 each wholesale dealer ~~and retail dealer~~, and shall pay over all receipts from the  
8 sale of stamps to the ~~state treasurer~~ State Treasurer.

9 Sec. 31. 32 V.S.A. § 7773 is amended to read:

10 § 7773. USE AND REDEMPTION OF STAMPS

11 No licensed wholesale dealer ~~or retail dealer~~ shall sell or transfer any  
12 stamps issued under the provisions of this chapter. The Commissioner shall  
13 redeem at the amount paid therefor by the licensed wholesale or retail dealer  
14 any unused stamps issued under the provisions of this chapter, which are  
15 presented to him or her at his or her office in Montpelier.

16 Sec. 32. 32 V.S.A. § 7775 is amended to read:

17 § 7775. ~~RETAILERS~~ RETAIL DEALERS

18 Within 24 hours after coming into possession of any cigarettes not bearing  
19 proper stamps evidencing payment of the tax imposed by this chapter and  
20 before selling the same, each retail dealer shall affix or cause to be affixed  
21 stamps of the proper denomination to each individual package of cigarettes as

1 required by section 7771 of this title and in such manner as the Commissioner  
2 may specify in regulations issued pursuant to this chapter.

3 Sec. 33. 32 V.S.A. § 7777 is amended to read:

4 § 7777. RECORDS REQUIRED; INSPECTION AND EXAMINATION;  
5 ASSESSMENT OF TAX DEFICIENCY

6 \* \* \*

7 (d) If a licensed wholesale dealer ~~or retail dealer~~ has failed to timely pay  
8 for stamps obtained for payment within 10 days or to pay the tax imposed on  
9 roll-your-own tobacco, the dealer shall be subject to assessment, collection,  
10 and enforcement in the same manner as provided under subchapter 4 of this  
11 chapter.

12 \* \* \*

13 Sec. 34. 32 V.S.A. § 7812 is amended to read:

14 § 7812. LIABILITY FOR COLLECTION OF TAX

15 The ~~distributor~~ licensed wholesale dealer shall be liable for the payment of  
16 the tax on tobacco products which he or she imports or causes to be imported  
17 into the State, or which he or she manufactures in this State, and every  
18 ~~distributor~~ licensed wholesale dealer authorized by the Commissioner to make  
19 returns and pay the tax on tobacco products sold, shipped, or delivered by him  
20 or her to any person in the State, shall be liable for the collection and payment  
21 of the tax on all tobacco products sold, shipped, or delivered. Every retail

1 dealer shall be liable for the collection of the tax on all tobacco products in his  
2 or her possession at any time, upon which the tax has not been paid by a  
3 ~~distributor~~ licensed wholesale dealer and the failure of any retail dealer to  
4 produce and exhibit to the Commissioner or his or her authorized  
5 representative, upon demand, an invoice by a ~~distributor~~ licensed wholesale  
6 dealer for any tobacco products in his or her possession, shall be presumptive  
7 evidence that the tax thereon has not been paid and that such retail dealer is  
8 liable for the collection of the tax thereon. The amount of taxes advanced and  
9 paid by a ~~distributor~~ licensed wholesale dealer or retail dealer as hereinabove  
10 provided shall be added and collected as part of the sales price of the tobacco  
11 products.

12 Sec. 35. 32 V.S.A. § 7813 is amended to read:

13 § 7813. RETURNS AND PAYMENT OF TAX BY ~~DISTRIBUTOR~~

14 LICENSED WHOLESALE DEALER

15 Every ~~distributor~~ licensed wholesale dealer shall, on or before the 15th day  
16 of each month, file with the Commissioner a return on forms to be prescribed  
17 and furnished by the Commissioner, showing the quantity and wholesale price  
18 of all tobacco products sold, shipped, or delivered by him or her to any person  
19 in the State during the preceding calendar month. Such returns shall contain  
20 such further information as the Commissioner of Taxes may require. Every  
21 ~~distributor~~ licensed wholesale dealer shall pay to the Commissioner with the

1 filing of such return, the tax on tobacco products for such month imposed  
2 under this subchapter. When the ~~distributor or~~ licensed wholesale dealer files  
3 the return and pays the tax within the time specified in this section, he or she  
4 may deduct therefrom two percent of the tax due.

5 Sec. 36. 32 V.S.A. § 7819 is amended to read:

6 § 7819. REFUNDS

7 Whenever any tobacco products upon which the tax has been paid have  
8 been sold and shipped into another state for sale or use there, or have become  
9 unfit for use and consumption or unsalable or have been destroyed, the  
10 licensed wholesale dealer shall be entitled to a refund of the actual amount of  
11 tax paid with respect thereto. If the Commissioner is satisfied that any licensed  
12 wholesale dealer is entitled to a refund, he or she shall so certify to the  
13 Commissioner of Finance and Management who shall issue his or her warrant  
14 in favor of the licensed wholesale dealer entitled to receive such refund.

15 Sec. 37. 32 V.S.A. § 7821 is amended to read:

16 § 7821. CRIMINAL PENALTIES

17 Any ~~distributor or dealer~~ person who shall fail, neglect, or refuse to comply  
18 with or shall violate the provisions of this chapter relating to the tax on tobacco  
19 products or the rules and regulations ~~promulgated~~ adopted by the  
20 Commissioner under this chapter relating to such tax shall be guilty of a  
21 misdemeanor and upon conviction for a first offense shall be sentenced to pay



1 a fine of not more than \$250.00 or to be imprisoned for not more than 60 days,  
2 or both such fine and imprisonment in the discretion of the Court; and for a  
3 second or subsequent offense shall be sentenced to pay a fine of not less than  
4 \$250.00 nor more than \$500.00, or be imprisoned for not more than six  
5 months, or both such fine and imprisonment in the discretion of the Court.

6 This section shall not apply to violations of sections 7731–7734 and 7776 of  
7 this title.

8 Sec. 38. 33 V.S.A. § 1916 is amended to read:

9 §1916. DEFINITIONS

10 As used in this subchapter:

11 \* \* \*

12 (4) “~~Distributor~~ Wholesale dealer” shall have the same meaning as in  
13 32 V.S.A. § 7702(4)(16).

14 \* \* \*

15 (10) “~~Stamping agent~~” shall mean a person or entity that is required to  
16 secure a license pursuant to 32 V.S.A. § 7731 or that is required to pay a tax on  
17 cigarettes imposed pursuant to 32 V.S.A. chapter 205. [Repealed.]

18 \* \* \*

19 Sec. 39. 33 V.S.A. § 1917(a) is amended to read:

20 (a) Every tobacco product manufacturer whose cigarettes are sold in this  
21 State, whether directly or through a ~~distributor~~, licensed wholesale dealer,

1 retailer, or similar intermediary or intermediaries, shall execute and deliver on  
2 a form prescribed by the Attorney General a certification to the Attorney  
3 General no later than April 30 each year certifying under penalty of perjury  
4 that, as of the date of such certification, such tobacco product manufacturer  
5 either is a participating manufacturer or is in full compliance with subchapter  
6 1A of this chapter, including all quarterly installment payments required by  
7 section 1922 of this title.

8 Sec. 40. 33 V.S.A. § 1918(c) and (d) are amended to read:

9 (c) Unless otherwise provided by agreement between a ~~stamping agent~~  
10 licensed wholesale dealer and a tobacco product manufacturer, a ~~stamping~~  
11 ~~agent~~ licensed wholesale dealer shall be entitled to a refund from a tobacco  
12 product manufacturer for any money paid by the ~~stamping agent~~ licensed  
13 wholesale dealer to the tobacco product manufacturer for any cigarettes of that  
14 tobacco product manufacturer still in the possession of the ~~stamping agent~~  
15 licensed wholesale dealer on the date of the Attorney General's removal from  
16 the directory of that tobacco product manufacturer or the individual styles or  
17 brands of cigarettes of that tobacco product manufacturer. Also, unless  
18 otherwise provided by agreement between a retail dealer and a ~~distributor~~  
19 licensed wholesale dealer or a tobacco product manufacturer, a retail dealer  
20 shall be entitled to a refund from either a ~~distributor~~ licensed wholesale dealer  
21 or a tobacco product manufacturer for any money paid by the retail dealer to

1 the ~~distributor~~ licensed wholesale dealer or tobacco product manufacturer for  
2 any cigarettes of that ~~distributor~~ licensed wholesale dealer or tobacco product  
3 manufacturer still in the possession of the retail dealer on the date of the  
4 Attorney General's removal from the directory of that tobacco product  
5 manufacturer or the individual styles or brands of cigarettes of that tobacco  
6 product manufacturer. The Attorney General shall not restore to the directory  
7 a tobacco product manufacturer or any individual styles or brands or cigarettes  
8 or, if applicable, brand families of that tobacco product manufacturer until the  
9 tobacco product manufacturer has paid all ~~stamping agents~~ licensed wholesale  
10 dealers any refund due pursuant to this section.

11 (d) The Commissioner shall refund to a ~~retailer dealer or stamping agent~~  
12 licensed wholesale dealer any tax paid under 32 V.S.A. chapter 205 on  
13 products no longer saleable in the State under this subchapter.

14 Sec. 41. 33 V.S.A. § 1921 is amended to read:

15 § 1921. REPORTING AND SHARING OF INFORMATION

16 (a) At the date specified in 32 V.S.A. § 7785 or 7813, for monthly reports  
17 from licensed wholesale dealers ~~or distributors~~, or at such date and frequency  
18 as the Commissioner may require for other ~~stamping agents~~ licensed wholesale  
19 dealers, which will be at least quarterly, each ~~stamping agent~~ licensed  
20 wholesale dealer shall submit such information as the Commissioner requires  
21 to facilitate compliance with subchapter 1A of this chapter and this subchapter,

1 including a list by brand family of the total number of cigarettes, or, in the case  
2 of roll-your-own tobacco, the equivalent stick count, as determined pursuant to  
3 the formula set forth in subchapter 1A of this chapter, for which the ~~stamping~~  
4 ~~agent~~ licensed wholesale dealer affixed stamps during the reporting period or  
5 otherwise paid the tax due for such cigarettes. ~~Stamping agents~~ Licensed  
6 wholesale dealers shall maintain, and make available to the Commissioner, all  
7 documentation and other information relied upon in reporting to the  
8 Commissioner for a period of six years.

9 \* \* \*

10 (c) The Attorney General may require a ~~stamping agent~~ licensed wholesale  
11 dealer or tobacco product manufacturer to submit any additional information,  
12 including samples of the packaging or labeling of each brand family, as is  
13 necessary to enable the Attorney General to determine whether a tobacco  
14 product manufacturer is in compliance with this subchapter and subchapter 1A  
15 of this chapter.

16 \* \* \*

17 \* \* \* Corporation Taxes \* \* \*

18 Sec. 42. 32 V.S.A. § 8146 is amended to read:

19 § 8146. ADDITIONAL TAX; REFUNDS

20 When the Commissioner finds that owing to the incorrectness of a return or  
21 any other cause, a tax paid pursuant to this chapter is too small, he or she shall

1 assess an additional tax sufficient to cover the deficit and shall forthwith notify  
2 the parties so assessed. ~~If the additional assessment is not paid within 30 days~~  
3 ~~after such notice, the person or corporation against whom it is assessed shall be~~  
4 ~~liable to the same penalties as for neglect to pay annual or semiannual taxes.~~

5 The administrative provisions of chapter 103 and 151 shall apply to  
6 assessments and refund claims under this chapter, including those provisions  
7 governing interest and penalty, appeals, and collection of assessments.

8 \* \* \* Meals and Rooms Taxes \* \* \*

9 Sec. 43. 32 V.S.A. § 9245 is amended to read:

10 § 9245. OVERPAYMENT; REFUNDS

11 Upon application by an operator, if the Commissioner determines that any  
12 tax, interest, or penalty has been paid more than once, or has been erroneously  
13 or illegally collected or computed, the same shall be credited by the  
14 Commissioner on any taxes then due from the operator under this chapter, and  
15 the balance shall be refunded to the operator or his or her successors,  
16 administrators, executors, or assigns, together with interest at the rate per  
17 annum established from time to time by the Commissioner pursuant to section  
18 3108 of this title. That interest shall be computed from the latest of 45 days  
19 after the date the return was filed, ~~or from~~ 45 days after the date the return was  
20 due, including any extensions of time thereto, with respect to which the excess  
21 payment was made, ~~whichever is the later date~~ or, if the taxpayer filed an

1 amended return or otherwise requested a refund, 45 days after the date such  
2 amended return or request was filed. Provided, however, no such credit or  
3 refund shall be allowed after three years from the date the return was due.

4 **Sec. 43a. MEDICAID DATA**

5 (a) By September 1, 2015, the Department of Taxes and Department of  
6 Vermont Health Access shall enter into a memorandum of understanding to  
7 share data that allows the Department of Vermont Health Access to verify the  
8 income of recipients of Medicaid benefits. The memorandum of understanding  
9 authorized under this section shall be considered an authorization for the  
10 Department of Health Access to receive tax return and return information  
11 pursuant to 32 V.S.A. § 3102(d)(4). The memorandum of understanding shall  
12 specify the types of data to be shared, and provide for measures to retain the  
13 confidentiality of such data. The Department of Taxes and Department of  
14 Health Access shall report to the Joint Fiscal Committee on the memorandum  
15 of understanding required by this section at its September 2015 meeting.

16 (b) Upon completion of the memorandum of understanding, the  
17 Department of Vermont Health Access shall begin using 2012 and 2013 tax  
18 returns and return information for Medicaid beneficiaries to verify their  
19 income for Medicaid eligibility purposes in calendar years 2012 and 2013.  
20 The Department shall investigate any discrepancies it finds between the  
21 income reported in 2012 and 2013 for tax purposes and the income reported in

1 the same years for determining Medicaid eligibility. If the Department  
2 determines that Medicaid benefits were erroneously provided to a beneficiary  
3 during one or both of those years, the Department shall seek to recapture any  
4 amounts expended in excess of the benefits to which the beneficiary was  
5 entitled, to the full extent permitted under State and federal law. On or before  
6 January 15, 2016, the Department shall report on its progress and any  
7 recommendations for legislative action to the House Committees on  
8 Appropriations, on Health Care, and on Human Services and the Senate  
9 Committees on Appropriations, on Health and Welfare, and on Finance.

10 \* \* \* Repeals \* \* \*

11 Sec. 44. REPEALS

12 The following are repealed:

13 (1) 32 V.S.A. § 3409 (preparation of property maps).

14 (2) 32 V.S.A. § 5925 (definitions for expired section) and 10 V.S.A.  
15 § 697(a) (cross reference).

16 \* \* \* Effective Dates \* \* \*

17 Sec. 45. EFFECTIVE DATES

18 This act shall take effect on passage except:

19 (1) Secs. 8–10 (administrative attachment and garnishment) shall take  
20 effect on July 1, 2015, and apply to tax liabilities incurred after that date.

21 (2) Sec. 11 (collections unit) shall take effect on July 1, 2016.

1           (3) Sec. 13 (Medicaid services) shall take effect on July 1, 2015.

2           (4) Sec. 16 (qualified housing exemption), notwithstanding 1 V.S.A.

3           § 214, shall take effect retroactively on January 1, 2014; provided however,

4           that the 20-year period created by this section shall begin on January 1, 2004.

5           (5) Secs. 19 (taxable income), 20 (minimum tax), 21 (charitable credit)

6           and 22 (annual income tax update), notwithstanding 1 V.S.A. § 214, shall take

7           effect retroactively to January 1, 2015 and apply to taxable years beginning on

8           and after January 1, 2014.

9           (6) Sec. 25 (obligation of estates and trusts to make estimated payments)

10          shall take effect on passage and apply to taxable years beginning on and after

11          January 1, 2016.

12

13

14

15          (Committee vote: \_\_\_\_\_)

16

\_\_\_\_\_

17

Senator \_\_\_\_\_

18

FOR THE COMMITTEE